

Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

SEC V. PFG, LLC
Client ID: 05402
Invoice # 324 - 08/31/14

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MELISSA DAVIS, CPA, CIRA, CFE, Partner	2.60	265.00	\$ 689.00
SURUCHI BANEZ, CPA, CIRA, CFE ¹ , Principal	12.70	207.00	2,628.90
SURUCHI BANEZ, CPA, CIRA, CFE ² , Principal	0.00	150.00	0.00
ANDREA N. FELDMAN, CPA, Forensic Analyst	0.70	207.00	144.90
TOTAL FEES	<u>16.00</u>		<u>\$ 3,462.80</u>
	Blended Rate	\$216.43	
TOTAL EXPENSES			<u>0.00</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 3,462.80</u>

¹Billed at \$207 for Tasks other than Data Entry

²Billed at \$150 for Data Entry

The Kapila Building
1000 S. Federal Highway, Suite 200
Fort Lauderdale, Florida 33316
P 954.761.1011 F 954.761.1033

Sun Trust International Center
1 SE 3rd Avenue, Suite 2150
Miami, Florida 33131
P 736.517.5771 F 786-517.5772

EXHIBIT "F"

Kapila/Mukamal

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Phone - 954-761-1011 F - 954-761-1033 www.kapilamukamal.com
EIN #46-5394135

SEC V. PFG, LLC
C/O MELANIE DAMIAN, RECEIVER
1000 BRICKELL AVENUE
SUITE 1020
MIAMI, FL 33131

Invoice: 324

08/31/2014

Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH AUGUST 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
08/08/2014	ANF	CREATED PAYMENT SCHEDULES FOR TWO INVESTORS PER COUNSELS REQUEST	0.70	144.90
08/08/2014	SKB	PREPARE DETAILED TRANSACTION SCHEDULE FOR INDIVIDUALS/ENTITIES REQUESTED BY A. FERNANDEZ.	1.60	331.20
08/15/2014	SKB	T/C WITH CARY STEKLOF AND M. DAVIS REGARDING STOCK PURCHASE TRANSACTIONS AND FLOW CHARTS REGARDING PROFIT OF LOSS AND INSURANCE LIABILITY.	0.50	103.50
08/15/2014	SKB	FOLLOW UP T/C WITH M. DAVIS REGARDING STOCK PURCHASE TRANSACTIONS AND FLOW CHARTS REGARDING PROFIT OF LOSS AND INSURANCE LIABILITY TO RECAP DISCUSSION WITH C. STEKLOF.	0.30	62.10
08/15/2014	MMD	T/C WITH CARY STEKLOFF REGARDING BOND CLAIM AND RELATED ANALYSIS REQUIRED FOR MEDIATION.	0.50	132.50
08/15/2014	SKB	PROVIDE SUPPORT FOR SANDRA SHIRLEY MARTIN PER REQUEST OF COUNSEL.	0.90	186.30
08/15/2014	SKB	REVIEW AND ANALYZE STOCK PURCHASE (PRE AND POST) TRANSACTIONS AND FLOW CHARTS IN PREPARATION FOR CALL WITH CARY STEKLOF.	0.50	103.50
08/18/2014	SKB	T/C WITH M. DAVIS REGARDING PROOF OF LOSS ANALYSIS.	0.40	82.80
08/18/2014	SKB	PREPARE LOSS OF PROFIT DETAIL SCHEDULES AND FLOW CHART FOR 2011 ACTIVITY AND CONFIRM THE FLOW OF THE TRANSACTIONS WITH THE MOST CURRENT RECONSTRUCTION.	2.40	496.80
08/18/2014	MMD	RESPOND TO EMAIL FROM COUNSEL RE PROOF OF LOSS.	0.20	53.00
08/19/2014	SKB	PREPARE LOSS OF PROFIT DETAIL SCHEDULES AND FLOW CHART FOR 2012 ACTIVITY AND STOCK PURCHASE ACTIVITY.	0.90	186.30
08/20/2014	SKB	T/C WITH CARY STEKLOF AND M. DAVIS REGARDING PROOF OF LOSS ANALYSIS.	0.40	82.80
08/20/2014	MMD	PREPARE FOR AND ATTEND T/C WITH COUNSEL RE PROOF OF LOSS.	0.60	159.00
08/20/2014	SKB	PREPARE INVESTOR DATABASE WITH MOST UPDATED BANK RECONSTRUCTION ACTIVITY.	0.90	186.30
08/20/2014	SKB	PREPARE DETAIL SCHEDULES REFLECTING \$1.6 MILLION FLOW OF FUNDS FOR PROOF OF LOSS ANALYSIS.	0.80	165.60
08/21/2014	SKB	RESEARCH AND ADDRESS EMAIL INQUIRIES FROM K. MURENA	0.30	62.10

		REGARDING INVESTOR DATABASE.		
08/21/2014	SKB	REVIEW AND ANALYZE DETAIL TRANSACTIONS FOR REQUESTED ENTITIES/INDIVIDUALS AND PROVIDE SUPPORT TO CASSANDRA PEREZ FOR THE SAME.	2.10	434.70
08/25/2014	SKB	RESEARCH AND ADDRESS EMAIL FROM CASSANDRA PEREZ REGARDING NATIONAL FINANCIAL SERVICES INQUIRY.	0.40	82.80
08/25/2014	MMD	ANALYZE TRANSACTION FLOW BETWEEN PFG AND MB&T POST STOCK PURCHASE; SEND CHARTS TO COUNSEL AS REQUESTED SUMMARIZING TRANSACTIONS.	1.30	344.50
08/26/2014	SKB	RESEARCH AND ADDRESS EMAIL REQUEST FROM A. FERNANDEZ REGARDING TRANSACTION DETAIL SCHEDULES FOR VARIOUS INDIVIDUALS.	0.30	62.10
				<hr/> 3,462.80 <hr/>
Total amount of this invoice				<hr/> \$3,462.80 <hr/>

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Kapila/Mukamal

CPAs, Forensic and Insolvency Advisors

SEC V. PFG, LLC
Client ID: 05402
Invoice # 385 - 09/30/14

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
MELISSA DAVIS, CPA, CIRA, CFE, Partner	1.60	265.00	\$ 424.00
SURUCHI BANEZ, CPA, CIRA, CFE ¹ , Principal	3.50	207.00	724.50
SURUCHI BANEZ, CPA, CIRA, CFE ² , Principal	0.00	150.00	0.00
TOTAL FEES	<u>5.10</u>		<u>\$ 1,148.50</u>
	Blended Rate	\$225.20	
TOTAL EXPENSES			<u>0.90</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 1,149.40</u>

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Invoice: 385

09/30/2014

Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
09/03/2014	SKB	T/C WITH C. STEKLOF AND M. DAVIS REGARDING PROOF OF LOSS ANALYSIS.	0.60	124.20
09/03/2014	MMD	ATTEND T/C WITH COUNSEL RE BOND CLAIM AND RELATED ANALYSIS.	1.00	265.00
09/03/2014	SKB	RESEARCH AND ADDRESS EMAIL FROM COUNSEL REGARDING GARY ADAMS AND MODIFY RECONSTRUCTION ACCORDINGLY.	0.20	41.40
09/09/2014	MMD	ATTEND T/C WITH C. STEKLOFF REGARDING BOND CLAIM.	0.60	159.00
09/19/2014	SKB	PREPARE PROOF OF LOSS CHARTS FOR DEMAND LETTER AS REQUESTED BY CARY STEKLOF.	0.60	124.20
09/22/2014	SKB	PREPARE PROFIT OF LOSS TRANSACTION DETAIL SCHEDULES FOR DEMAND LETTER.	0.80	165.60
09/23/2014	SKB	T/C WITH CARY STEKLOF REGARDING PROOF OF LOSS ANALYSIS AND SCHEDULES FOR DEMAND LETTERS.	0.40	82.80
09/23/2014	SKB	RESEARCH AND ADDRESS PROOF OF LOSS EMAIL INQUIRIES FROM CARY STEKLOF AND REVISE DEMAND LETTER SCHEDULES AS DISCUSSED.	0.90	186.30
				<hr/> 1,148.50
EXPENSES				
09/30/2014	EXP	COPY CHARGE		0.90
				<hr/> 0.90
Total amount of this invoice				<hr/> <hr/> \$1,149.40

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CPAs, Forensic and Insolvency Advisors

SEC V. PFG, LLC
Client ID: 05402
Invoice #508 - 10/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
SURUCHI BANEZ - Principal, CPA, CIRA, CFE	6.70	207.00	1,386.90
MELISSA DAVIS - Partner, CPA, CIRA, CFE	4.90	265.00	1,298.50
TOTAL	11.60		\$2,685.40
	BLENDED RATE	\$231.50	
	TOTAL EXPENSES		0.45
TOTAL AMOUNT OF THIS INVOICE			\$2,685.85

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Invoice: 508
10/31/2014
Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
10/01/2014	MMD	ATTEND T/C WITH MATT BALDWIN REGARDING LIFE INSURANCE ANALYSIS.	0.20	53.00
10/06/2014	SKB	T/C WITH M. DAVIS REGARDING INSURANCE PROCEEDS ANALYSIS.	0.30	62.10
10/07/2014	SKB	T/C WITH M. DAVIS REGARDING INSURANCE PROCEEDS ANALYSIS.	0.20	41.40
10/07/2014	SKB	PREPARE ANALYSIS OF INSURANCE PROCEEDS AS COMPARED TO EXPENSES DURING 2012.	1.80	372.60
10/09/2014	MMD	ATTEND TO ANALYSIS OF LIFE INSURANCE RECEIPTS AND EXPERT REPORT.	0.70	185.50
10/14/2014	SKB	REVIEW AND ANALYZE COMMENTS FROM K. MURENA FROM CALL WITH AUBREY PRICE TO UPDATE RECONSTRUCTION ACCORDINGLY.	0.60	124.20
10/16/2014	MMD	PREPARE EXPERT REPORT REGARDING LIFE INSURANCE PROCEEDS REMAINING.	3.30	874.50
10/17/2014	MMD	UPDATE LIFE INSURANCE PROCEEDS ANALYSIS.	0.70	185.50
10/20/2014	SKB	PREPARE DRAFT OF THIRD QUARTER NARRATIVE FOR QUARTERLY STATUS REPORT.	0.90	186.30
10/23/2014	SKB	REVIEW AND REVISE MASTER RECONSTRUCTION WITH COMMENTS FROM K. MURENA AND PREPARE VARIOUS SUMMARY SCHEDULES FROM RECONSTRUCTION AND MASTER INVESTOR ACTIVITY SCHEDULES AND SUMMARIES BY CATEGORY AND NAME FROM MASTER RECONSTRUCTION.	2.60	538.20
10/24/2014	SKB	RESEARCH AND ADDRESS EMAIL FROM K. MURENA REGARDING INVESTOR SUMMARY SCHEDULES.	0.30	62.10
				2,685.40
EXPENSES				
10/31/2014	EXP	PRINTED COPY CHARGE - OCTOBER 2014		0.45
				0.45
Total amount of this invoice				\$2,685.85

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